

United States Bankruptcy Court DISTRICT OF NEW JERSEY				Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): <b>Arthur Groom &amp; Company, Inc., a New Jersey Corporation</b>			Name of Joint Debtor (Spouse)(Last, First, Middle):		
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): <b>aka Arthur Groom &amp; Company</b>			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):		
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): <b>3144</b>			Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):		
Street Address of Debtor (No. & Street, City, and State): <b>262 East Ridgewood Avenue Ridgewood NJ</b>			Street Address of Joint Debtor (No. & Street, City, and State):		
ZIPCODE <b>07450</b>			ZIPCODE		
County of Residence or of the Principal Place of Business: <b>Bergen</b>			County of Residence or of the Principal Place of Business:		
Mailing Address of Debtor (if different from street address): <b>SAME</b>			Mailing Address of Joint Debtor (if different from street address):		
ZIPCODE			ZIPCODE		
Location of Principal Assets of Business Debtor (if different from street address above): <b>SAME</b>			ZIPCODE		
<b>Type of Debtor</b> (Form of organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (if debtor is not one of the above entities, check this box and state type of entity below  		<b>Nature of Business</b> (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <b>Retail</b>  <b>Tax-Exempt Entity</b> (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13  <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding  <b>Nature of Debts</b> (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose" <input checked="" type="checkbox"/> Debts are primarily business debts.	
<b>Filing Fee</b> (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		<b>Chapter 11 Debtors:</b> <b>Check one box:</b> <input type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).  <b>Check if:</b> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.  <b>Check all applicable boxes:</b> <input type="checkbox"/> A plan is being filed with this petition <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).			
<b>Statistical/Administrative Information</b> <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.					THIS SPACE IS FOR COURT USE ONLY
<b>Estimated Number of Creditors</b> <input type="checkbox"/> 1-49 <input checked="" type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000					
<b>Estimated Assets</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					
<b>Estimated Liabilities</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					

Official Form 1 (1/08)

FORM B1, Page 2

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): <b>Arthur Groom &amp; Company, Inc.,</b> <b>a New Jersey Corporation</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet)		
Location Where Filed: <b>NONE</b>	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
<b>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor</b> (If more than one, attach additional sheet)		
Name of Debtor: <b>NONE</b>	Case Number:	Date Filed:
District:	Relationship:	Judge:
<b>Exhibit A</b> (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under Chapter 11)  <input type="checkbox"/> Exhibit A is attached and made a part of this petition	<b>Exhibit B</b> (To be completed if debtor is an individual whose debts are primarily consumer debts) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. §342(b). <b>X</b> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <span>Signature of Attorney for Debtor(s)</span> <span>Date</span> </div>	
<b>Exhibit C</b> Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No		
<b>Exhibit D</b> (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)  <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.		
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box)		
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.		
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.		
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.		
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)		
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)		
_____ (Name of landlord that obtained judgment)		
_____ (Address of landlord)		
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and		
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.		
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).		

**Voluntary Petition**

(This page must be completed and filed in every case)

Name of Debtor(s):

**Arthur Groom & Company, Inc.,  
a Corporation****Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b)

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X

Signature of Debtor

X

Signature of Joint Debtor

Telephone Number (if not represented by attorney)

Date

**Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X

(Signature of Foreign Representative)

(Printed name of Foreign Representative)

(Date)

**Signature of Attorney\***

X

Signature of Attorney for Debtor(s)

Printed Name of Attorney for Debtor(s)

**Shapiro & Croland**

Firm Name

**411 Hackensack Avenue**

Address

**Hackensack NJ 07601****(201) 488-3900**

Telephone Number

Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

**Signature of Debtor (Corporation/Partnership)**

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X

Signature of Authorized Individual

**Arthur Groom**

Printed Name of Authorized Individual

**President**

Title of Authorized Individual

Date

**Signature of Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X

Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

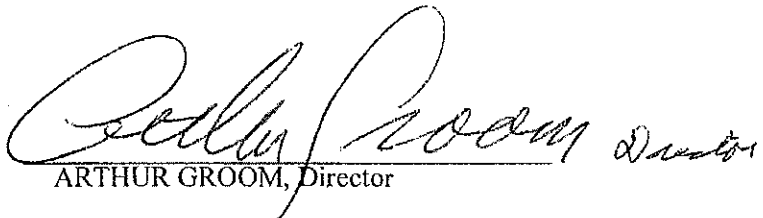
A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

CORPORATE RESOLUTION OF  
ARTHUR GROOM & COMPANY, INC.

The undersigned sole director of Arthur Groom & Company, Inc., a New Jersey corporation (the "Corporation") does hereby certify that at a duly called meeting of the Board of Directors of the Corporation held on the 3 day of February, 2010, the following resolutions were adopted, and they have not been modified or rescinded, and are still in full force and effect.

RESOLVED, that Arthur Groom & Company, Inc., file for protection and for reorganization pursuant to Chapter 11 of the United States Bankruptcy Code, a voluntary petition for reorganization in the United States Bankruptcy Court for the District of New Jersey, and Arthur Groom, President be and is hereby authorized to execute any and all documents, pleadings, etc. to effectuate the filing of such Petition; and it is

FURTHER RESOLVED, that Arthur Groom & Company, Inc., retain the services of Shapiro & Croland, Esqs., 411 Hackensack Avenue, Hackensack, New Jersey 07601, to prepare and file on its behalf and represent Arthur Groom & Company, Inc. in connection with an original reorganization petition pursuant to Chapter 11 of the United States Bankruptcy Code.

  
ARTHUR GROOM, Director

Dated: February 3, 2010

# UNITED STATES BANKRUPTCY COURT

## DISTRICT OF NEW JERSEY

In re *Arthur Groom & Company, Inc.*  
a *New Jersey Corporation*  
aka *Arthur Groom & Company*

Case No.  
Chapter 11

Debtor(s)

### LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS \*

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
1 National City Comm'l Capital 995 Dalton Avenue Cincinnati Ohio 45203	Phone: National City Comm'l Capital 995 Dalton Avenue Cincinnati Ohio 45203			\$ 1,253,662.90
2 Lawrence Erlbaum 22 Forest Ridge Road UpperSaddleRiver NJ 07458	Phone: Lawrence Erlbaum 22 Forest Ridge Road UpperSaddleRiver NJ 07458			\$ 962,000.00
3 Bank of the West P.O. Box 4002 Concord CA 94545-4002	Phone: Bank of the West P.O. Box 4002 Concord CA 94545-4002			\$ 933,932.66
4 Sovereign Bank P.O. Box 14833 Reading PA 19612	Phone: Sovereign Bank P.O. Box 14833 Reading PA 19612			\$ 930,659.34
5 Wells Fargo Equipment Finance 733 Marquette Avenue Suite 700 Minneapolis MN 55402	Phone: Wells Fargo Equipment Finance 733 Marquette Avenue Suite 700 Minneapolis MN 55402			\$ 838,929.30

\* SEE ATTACHED RIDER

Debtor(s)

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
6 Star Financial P.O. Box 80508 Indianapolis IN 46280-0508	Phone: Star Financial P.O. Box 80508 Indianapolis IN 46280-0508			\$ 788,592.00
7 BB&T Equipment Finance 5130 Parkway Plaza Boulevard Charlotte NC 28217	Phone: BB&T Equipment Finance 5130 Parkway Plaza Boulevard Charlotte NC 28217			\$ 785,840.00
8 Altec Capital Services, LLC 33 Inverness Center Parkway Suite 200 Birmingham AL 35242	Phone: Altec Capital Services, LLC 33 Inverness Center Parkway Suite 200 Birmingham AL 35242			\$ 768,591.00
9 Velocity Financial Group 10255 Higgins Raod Suite 630 Rosemont IL 60018	Phone: Velocity Financial Group 10255 Higgins Raod Suite 630 Rosemont IL 60018			\$ 735,890.54
10 Co-Activ Capital 655 Business Center Drive Suite 250 Horsham PA 19044	Phone: Co-Activ Capital 655 Business Center Drive Suite 250 Horsham PA 19044			\$ 587,250.00
11 Somerset Leasing 1087 Broad Street Suite 301 Bridgeport CT 06604	Phone: Somerset Leasing 1087 Broad Street Suite 301 Bridgeport CT 06604			\$ 582,894.00
12 West Suburban Bank 1310 Madrid Street Suite 103 Marshall MN 56258	Phone: West Suburban Bank 1310 Madrid Street Suite 103 Marshall MN 56258			\$ 554,796.00

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
13 Susquehanna Commercial Finance 1566 Medical Drive Suite 201 Pottstown PA 19464-0274	Phone: Susquehanna Commercial Finance 1566 Medical Drive Suite 201 Pottstown PA 19464-0274			\$ 534,248.00
14 M&I Equipment Finance 250 E. Wisconsin Avenue Suite 1400 Milwaukee WI 53202	Phone: M&I Equipment Finance 250 E. Wisconsin Avenue Suite 1400 Milwaukee WI 53202			\$ 530,179.41
15 Burgeon Capital, LLC 740 Glen Cove Road Glen Head NY 11545	Phone: Burgeon Capital, LLC 740 Glen Cove Road Glen Head NY 11545			\$ 500,000.00
16 Republic Bank Inc. 801 North 500 West Suite 103 West Bountiful Utah 84087	Phone: Republic Bank Inc. 801 North 500 West Suite 103 West Bountiful Utah 84087			\$ 478,161.00
17 OFC Capital Corporation 576 Colonial Park Drive Suite 200 Roswell GA 30075	Phone: OFC Capital Corporation 576 Colonial Park Drive Suite 200 Roswell GA 30075			\$ 459,282.86
18 Alliance Leasing 10255 Higgins Road Suite 630 Rosemont IL 60018	Phone: Alliance Leasing 10255 Higgins Road Suite 630 Rosemont IL 60018			\$ 453,625.20
19 GE Capital Leasing 10 Riverview Drive Danbury CT 06810	Phone: GE Capital Leasing 10 Riverview Drive Danbury CT 06810			\$ 440,690.76

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
20 Prime Alliance Bank, Inc. 1868 South 500 West Woods Cross Utah 84087	Phone: Prime Alliance 1868 South 500 West Woods Cross Utah 84087			\$ 411,682.70

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION**

I, Arthur Groom, President of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 2/3/10

Signature /s/ Arthur Groom  
Name: Arthur Groom  
Title: President



**RIDER**

In re: Arthur Groom & Company, Inc.  
Case No. 10-

Many of the creditors in this list claim a security interest in certain emerald enhancing equipment (the "Equipment"). The Equipment was appraised prior to the filing as having a negligible value and, therefore, Debtor believes that creditors claiming a security interest in the Equipment have claims which are substantially unsecured pursuant to section 506(a) of the Bankruptcy Code.

Certain of the creditors on this list claim a security interest in all of Debtor's assets. Any such security interest is subordinate to the first priority lien of TD Bank, N.A., which is owed the approximate principal balance of \$2,236,000. According to the pre-petition appraisal, referred to above, the value of Debtor's assets did not exceed the amount due TD Bank, N.A. Therefore, Debtor believes the claim of any of the creditors in this list claiming a security interest in all of Debtor's assets is substantially unsecured pursuant to section 506(a) of the Bankruptcy Code.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re *Arthur Groom & Company, Inc.*,  
a Corporation  
aka *Arthur Groom & Company*

Case No.  
Chapter 11

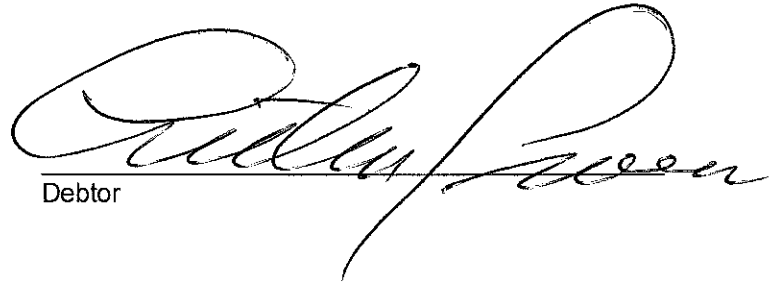
\_\_\_\_\_/Debtor

Attorney for Debtor: *John P. Di Iorio*

**VERIFICATION OF CREDITOR MATRIX**

The above named Debtor(s) hereby verify that the attached list of creditors is true and correct to the best of our knowledge.

Date: 2/2/10

  
\_\_\_\_\_  
Debtor

ACC Capital  
1787 E. Fort Union Blvd.  
Suite 200  
Salt Lake City, Utah 84121

Co-Activ Capital  
655 Business Center Drive  
Suite 250  
Horsham, PA 19044

HBS Diamonds  
2 West 46th Street  
Suite 504  
New York, NY 10036

Alliance Leasing  
10255 Higgins Road  
Suite 630  
Rosemont, IL 60018

Ed Coyne  
642 Townsbury Road  
Great Meadows, NJ 07838

Horizon Blue Cross Blue Shield  
P.O. Box 1738  
Newark, NJ 07101-1738

Altec Capital Services, LLC  
33 Inverness Center Parkway  
Suite 200  
Birmingham, AL 35242

EFPP, Div. of Altec  
33 Inverness Center Parkway  
Suite 200  
Birmingham, AL 35242

ICB Leasing Corp.  
551 Fifth Avenue  
New York, NY 10176

Bank of the West  
P.O. Box 4002  
Concord, CA 94545-4002

Ephraim Likerman  
25 Spinning Wheel Lane  
Dix Hills, NY 11746

IFC Credit Corp.  
8700 Waukegan Road  
#100  
Morton Grove, IL 60175

BB&T Equipment Finance  
5130 Parkway Plaza Boulevard  
Charlotte, NC 28217

First Personal Bank  
14701 Ravinia Avenue  
Orland Park, IL 60462

IFES Ltd.  
324 Avenida de la Estrella  
San Clemente, CA 92672

Burgeon Capital, LLC  
740 Glen Cove Road  
Glen Head, NY 11545

First Premiere Capital, LLC  
5201 Eden Avenue  
Suite 180  
Edina, MN 55436

Imperial Pearl Syndicates  
795 Waterman Avenue  
East Providence, RI 02914-171

Butler Capital  
215 Schilling Circle  
Suite 100  
Hunt Valley, MD 21030-0677

Gary Hanauer  
764 Collier Drive  
San Leandro, CA 94577

Interchange Capital Co., LLC  
397 E. 54th Street  
Elmwood Park, NJ 07407

Cablevision  
P.O. Box 371378  
Pittsburgh, PA 15250-7378

GE Capital Leasing  
10 Riverview Drive  
Danbury, CT 06810

Internal Revenue Service  
Special Procedures  
955 S. Springfield Avenue  
Springfield, NJ 07081

Churchill  
NW-8178  
P.O. Box 1450  
Minneapolis, MN 55485-8178

Global Vantage Ltd.  
2424 SE Bristol Street  
Suite 280  
Newport Beach, CA 92660

Interweave Press  
201 East Fourth Street  
Loveland, CO 80537

Churchill Technology Finance  
NW-8178  
P.O. Box 1450  
Minneapolis, MN 55485-8178

Harwood Lloyd, LLC  
130 Main Street  
Hackensack, NJ 07601

Jack Nelson Posner, Esq.  
1100 Franklin Avenue  
Suite 205  
Garden City, NY 11530

Jeff Jacobi  
300 Midland Court  
West New York, NJ 07093

National Machine Tool Finance  
80 North Gordon  
Elk Grove, IL 60007

Prime Alliance  
1868 South 500 West  
Woods Cross, Utah 84087

Key Equipment Finance  
11030 Circle Point Road  
2nd Floor  
Westminster, CO 80020

NJ Attorney General  
25 Market Street  
P.O. Box 112  
Trenton, NJ 08625-0112

Prime Alliance Bank, Inc.  
1868 South 500 West  
Woods Cross, Utah 84087

Lawrence Erlbaum  
22 Forest Ridge Road  
Upper Saddle River, NJ 07458

NJ Dept. of Labor & Workforce  
John Fitch Plaza  
P.O. Box 110  
Trenton, NJ 08625-0110

RDI Trading  
740 Sansom Street  
Suite 304  
Philadelphia, PA 19106

Links of London  
295 Madison Avenue  
41st Floor  
New York, NY 10017

NJ Division of Taxation  
50 Barrack Street  
P.O. Box 269  
Trenton, NJ 08625-0269

Republic Bank Inc.  
801 North 500 West  
Suite 103  
West Bountiful, Utah 84087

M&I Equipment Finance  
250 E. Wisconsin Avenue  
Suite 1400  
Milwaukee, WI 53202

North Jersey Media Group  
1 Garret Mountain Plaza  
6th Floor  
West Paterson, NJ 07424-0471

Ridgewood Water  
131 North Maple Avenue  
Level 5  
Ridgewood, NJ 07450

Main Street Bank  
23970 U.S. Highway 59 North  
Kingwood, TX 77339

OFC Capital Corporation  
576 Colonial Park Drive  
Suite 200  
Roswell, GA 30075

Royal Bank  
9226 S. Commercial Avenue  
Chicago, IL 60617

Memoire  
1551 E. Genesee Street  
Suite 300  
Skaneateles, NY 13152

Olympic Diamond  
580 Fifth Avenue  
Suite 1200  
New York, NY 10036

Schofer Germany  
Freiburger Str.  
75178  
Pforzheim, Germany

Mr. Baguette  
535 Fifth Avenue  
30th Floor  
New York, NY 10017

Packaging Specialties  
101 North 8th Street  
Kenilworth, NJ 07033

Somerset Leasing  
1087 Broad Street  
Suite 301  
Bridgeport, CT 06604

MSC Industrial  
75 Maxess Road  
Melville, NY 11747

Phil Rosen  
16 Lorraine Drive  
Pine Brook, NJ 07058

Sovereign Bank  
P.O. Box 14833  
Reading, PA 19612

National City Comm'l Capital  
995 Dalton Avenue  
Cincinnati, Ohio 45203

Piero Milano  
P.O. Box 120989  
Staten Island, NY 10312

Star Financial  
P.O. Box 80508  
Indianapolis, IN 46280-0508

Star Financial  
3610 River Crossing Parkway  
#100  
Indianapolis, IN 46240

U.S. Bancorp-Manifest Funding  
1450 Channel Parkway  
Marshall, MN 56258

Sterling Bank Leasing  
P.O. Box 1570  
New York, NY 10008-1570

Varilease Finance Inc.  
6340 South 3000 East  
Suite 250  
Salt Lake City, Utah 84121

Studebaker-Worthington Leasing  
100 Jericho Quadrangle  
Jericho, NY 11753

Velocity Financial Group  
10255 Higgins Road  
Suite 630  
Rosemont, IL 60018

Susquehanna Commercial Finance  
1566 Medical Drive  
Suite 201  
Pottstown, PA 19464-0274

Verizon  
P.O. Box 4833  
Trenton, NJ 08650-4833

TD Bank, N.A.  
1701 Route 70 East  
Cherry Hill, NJ 08034

Wells Fargo Equipment Finance  
733 Marquette Avenue  
Suite 700  
Minneapolis, MN 55402

TD Equipment Finance  
P.O. Box 5000  
Lewistown, ME 04243-5000

West Suburban Bank  
1310 Madrid Street  
Suite 103  
Marshall, MN 56258

Tetra Financial Group  
3165 East Millrock Drive  
Suite 400  
Salt Lake City, Utah 84121

Westover Financial  
400 N. Tustin Avenue  
Suite 140  
Santa Ana, CA 92705

Texas Capital  
5800 Granite Parkway  
Suite 150  
Plano, TX 75024

Triple A Courier  
P.O. Box 1307  
Long Island City, NY 11101

Tristar Capital  
6 Hutton Centre  
Suite 840  
Santa Ana, CA 92707